

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Previously Amended) A low-reflection material comprising a transparent substrate, a hard coating layer provided on the transparent substrate, and a fluorine-containing polymer film provided on the hard coating layer,

wherein the hard coating layer contains ethylene oxide modified (meth)acrylate resin, and

the ethylene oxide modified (meth)acrylate resin has three (meth)acryloyl groups or more in a monomer molecule.

2. (Previously Amended) A low-reflection material comprising a transparent substrate, a hard coating layer provided on the transparent substrate, a high refractive index layer provided on the hard coating layer, and a fluorine-containing polymer film provided on the high refractive index layer,

wherein the high refractive index layer contains ethylene oxide modified (meth)acrylate resin, and

the ethylene oxide modified (meth)acrylate resin has three (meth)acryloyl groups or more in a monomer molecule.

3. (Currently Amended) The low-reflection material according to claim 1-~~or~~2, wherein the fluorine-containing polymer film contains at least cured material of a radiation curable fluorine-containing ~~a~~ polymer having a carbon-carbon double bond in a side chain.

4. (New) The low-reflection material according to claim 2, wherein the fluorine-containing polymer film contains at least cured material of a radiation curable fluorine-containing polymer having a carbon-carbon double bond in a side chain.